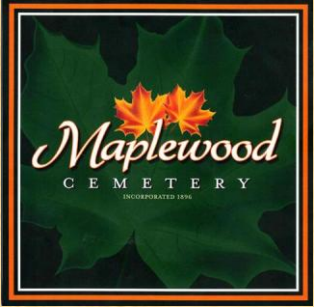
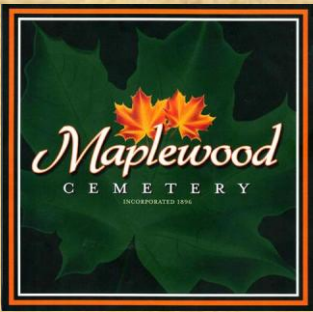




Key 3 Agenda: 1/24/2026

- FY2025 Performance
- Annual Meeting
- Board Positions, Nominations
- Tree Removal
- East Hill Development
- Job Responsibilities
- Payroll, price changes
- Contractor(s)
- Event Coverage
- Budgets
- Security Incident



• FY2025 Performance

*Total financial assets means the market value of all general funds, permanent maintenance funds, perpetual care funds, special trust funds and other funds under the control of the cemetery, including both restricted and unrestricted funds, regardless of the form in which they are held. Total financial assets do not include the cemetery's land, buildings, equipment, etc.

Business Report as of 12/31/2025

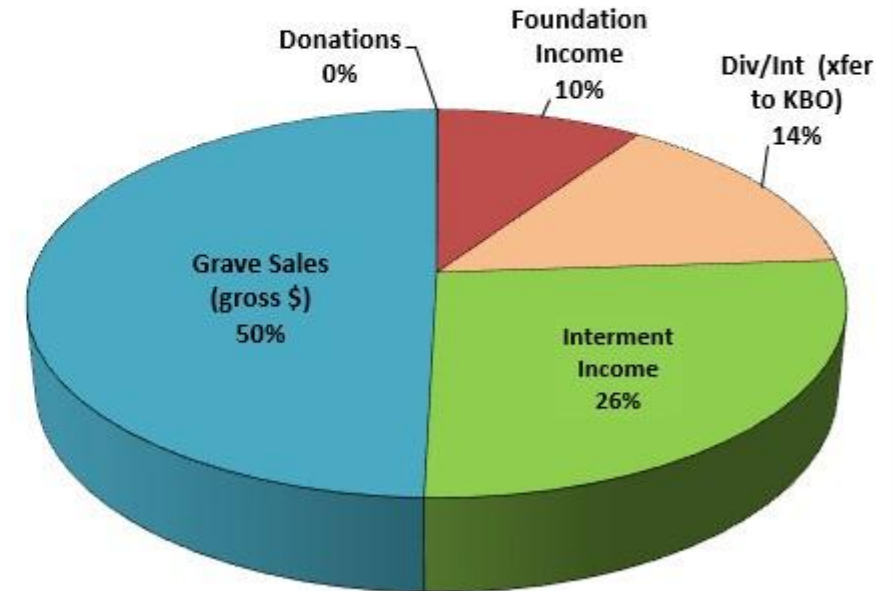
FY2025

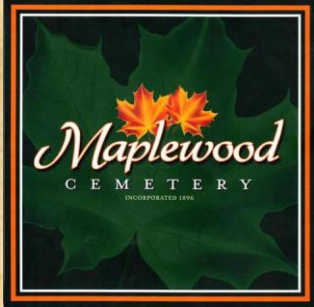
Checking:	Key Bank	General Savings:	Vanguard (3)	General Accounts FY	PM Accounts:	Vanguard	Key Bank (PM)	PM Accounts YTD
Balance Forward	\$ 44,659.70	Balance Forward	\$ 175,662.59	\$ 220,322.29	Balance Forward	\$ 352,350.00	\$ -	\$ 352,350.00
Receipts/Deposit	\$ 168,747.50		\$ 51,580.05		Receipts/Deposits		\$ -	\$ -
Expenses	\$ 142,809.27	Expenses	\$ -		Expenses		\$ -	\$ -
Balance	\$ 70,597.93	Balance	\$ 227,242.64	\$ 297,840.57	Balance	\$ 445,060.18	\$ -	\$ 445,060.18
KBO YTD2025 +/-	\$ 25,938.23	Includes:	Gen YTD2025 +/-	\$77,518.28			PM YTD2025 +/-	\$92,710.18
Total General and PM:	\$ 742,900.75	Xfer: \$20,000 KB->VG						

Business Report	FY2025	Last Year (FY 2024)	Average (past 56 years)
Graves SOLD (#)	60	38	51
Interments - Full (total)	29(49)	18(43)	43 (combined)
Interments - Cremated	20	25	
Foundations	28	30	-

Section Availability	# Graves	Income - YTD	Net Income
B	(135) 84	Donations	\$ 50.00
C*	0	Foundation Income	\$ 13,855.00
D	1	Div/Int (xfer to KBO)	\$ 20,951.29
F*	0	Interment Income	\$ 38,500.00
H	0	Grave Sales (gross \$)	\$ 72,140.00
J	402		\$ 145,496.29
K	184		
Total Available:	587	J: MAIN (since 6/2013)	33%
Total Sold: J & K	420	J: CRE(since 6/2013)	20%
* Includes Buy-Backs		K: (since 6/2013)	57%
F:added 16 new graves	Donation Notes:	Historic Preservation	\$ 2,142.74
	(since inception)	Vet Flag Holders (All)	\$ 6,449.00
		\$\$ for Trees (All)	\$ 15,417.00

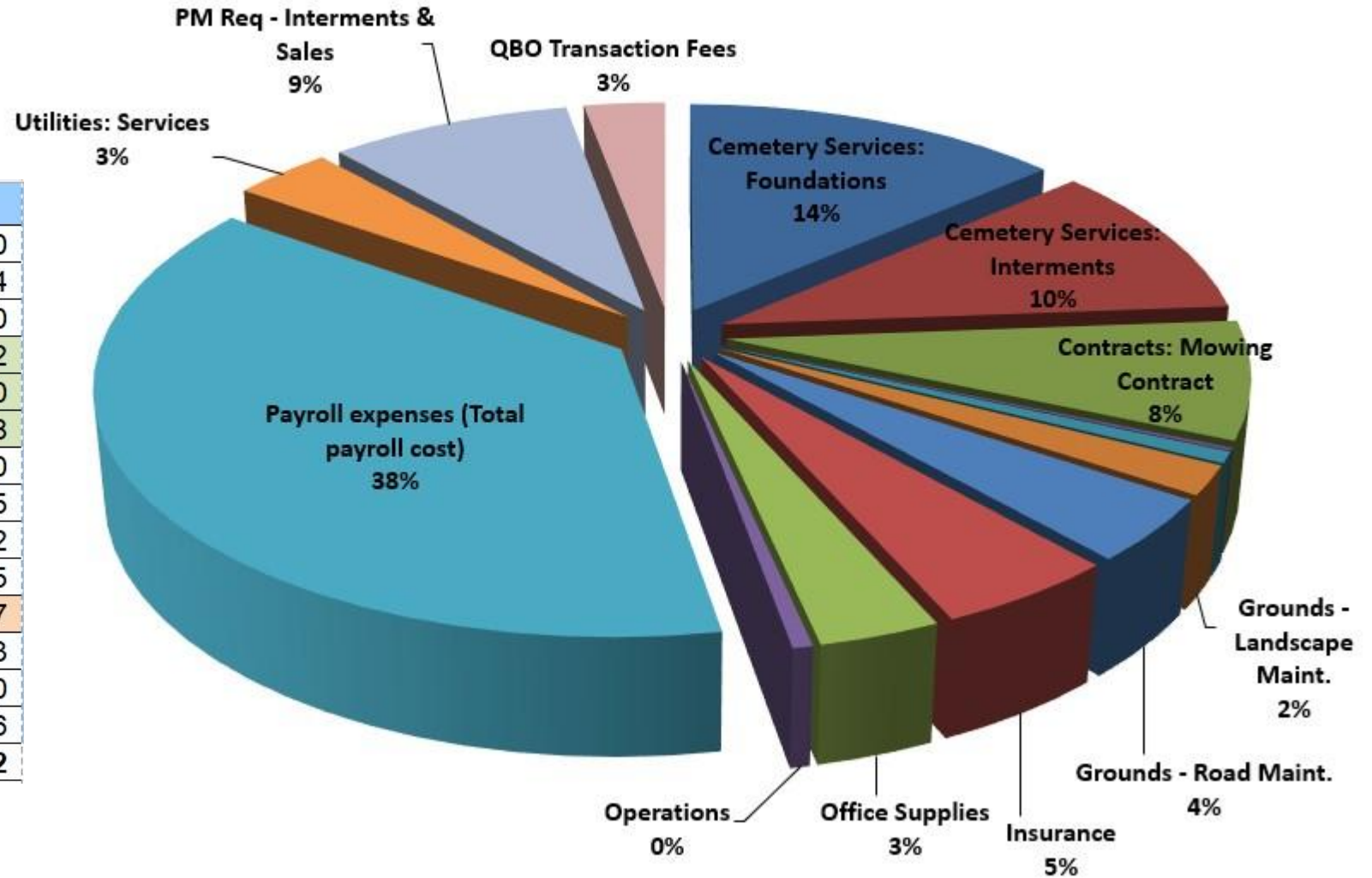
Net Income - FY 2025





- **FY2025 Expenses**

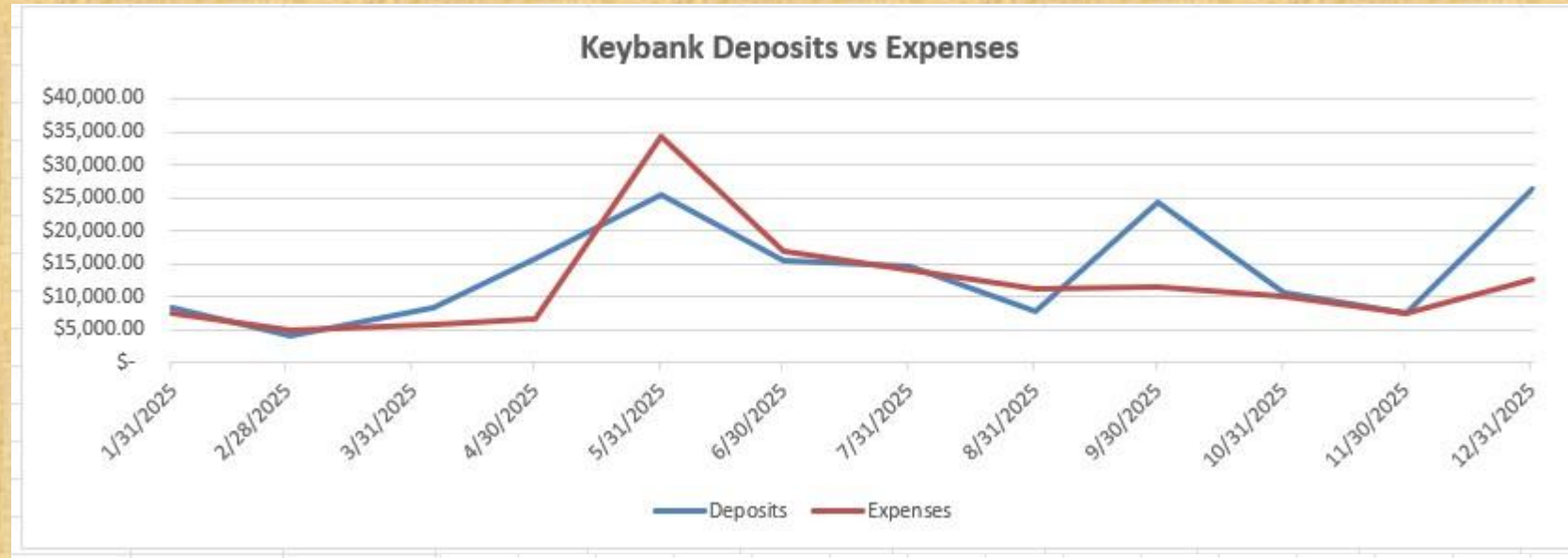
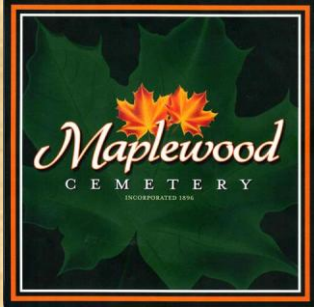
2025 FY Expense Chart



General Account Expenses:

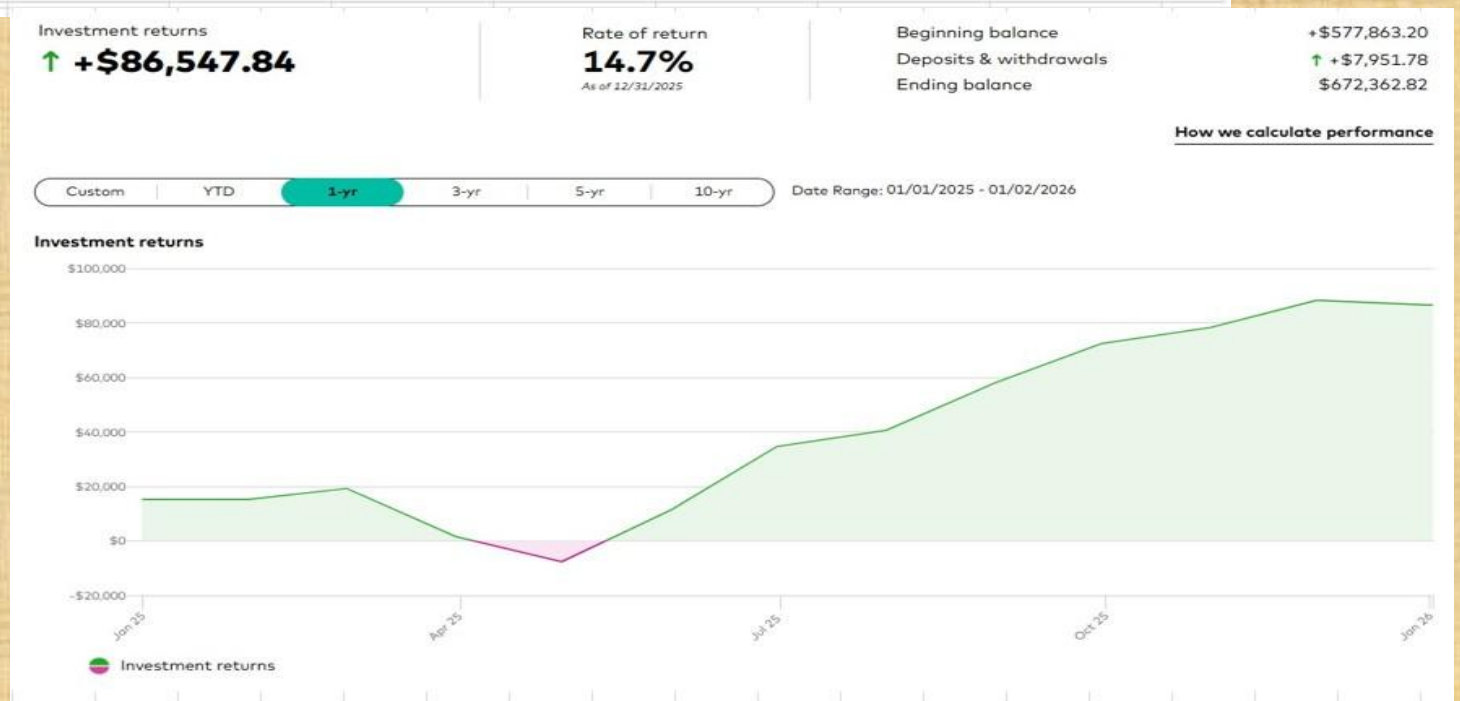
Cemetery Services: Foundations	\$ 15,159.00
Cemetery Services: Interments	\$ 11,262.84
Contracts: Mowing Contract	\$ 8,512.50
Equipment: Purchase	\$ 214.92
Equipment: Fuel - Supplies	\$ 809.30
Grounds - Landscape Maint.	\$ 2,122.68
Grounds - Road Maint.	\$ 4,569.00
Insurance	\$ 5,470.75
Office Supplies	\$ 3,627.02
Operations	\$ 603.95
Payroll expenses (Total payroll cost)	\$ 41,794.67
Utilities: Services	\$ 3,977.83
PM Req - Interments & Sales	\$ 9,699.00
QBO Transaction Fees	\$ 3,242.86
	\$ 111,066.32

- FY2025 Performance

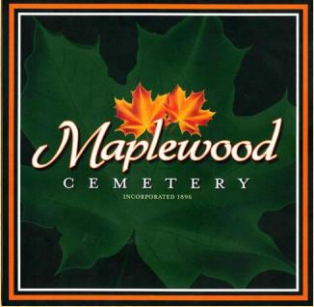


P-L Comparison

2020	\$20,769.06
2021	(\$42,801.15)
2022	(\$24,005.22)
2023	\$23,158.18
2024	(\$7,371.75)
2025	\$55,643.73
SUM:	\$25,392.85



Annual report audit requirements



NYS cemetery annual report audit requirements depend on the size of the cemetery, with **medium-sized cemeteries (assets \$1M–\$10M) requiring a CPA** financial review and larger, high-revenue cemeteries often undergoing more rigorous audits by the NYS Division of Cemeteries. All regulated cemeteries must file annual reports within 90 days of their fiscal year-end, covering trust fund status, plot sales, and, where necessary, accountant-verified financial data.

[Key 3 Meetings\NYS 200.4 CPA financial reports 19 CRR.pdf](#)

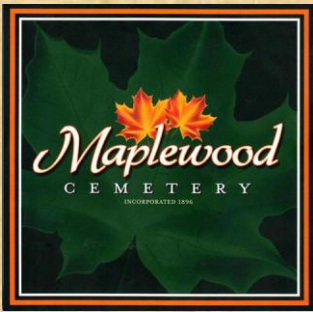
Classification for Reporting

Small: Less than \$1M in total financial assets.

Medium: \$1M to \$10M in assets and under \$1M in receipts.

Large: \$1M or more in total receipts.

***Total financial assets means the market value of all general funds, permanent maintenance funds, perpetual care funds, special trust funds and other funds under the control of the cemetery, including both restricted and unrestricted funds, regardless of the form in which they are held. Total financial assets do not include the cemetery's land, buildings, equipment, etc.**

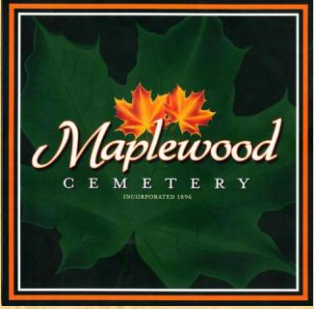


***Total financial assets means the market value of all general funds, permanent maintenance funds, perpetual care funds, special trust funds and other funds under the control of the cemetery, including both restricted and unrestricted funds, regardless of the form in which they are held. Total financial assets do not include the cemetery’s land, buildings, equipment, etc.**

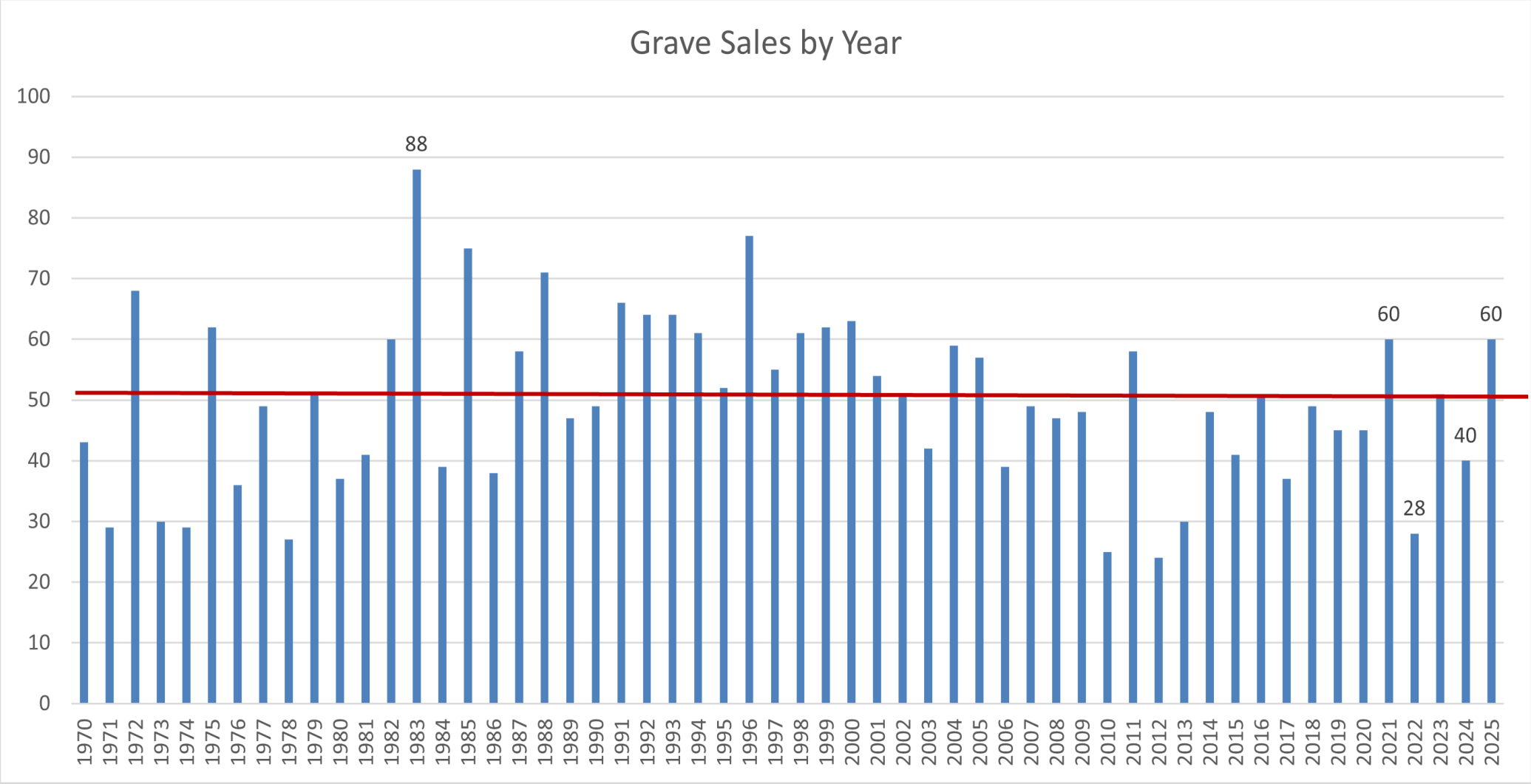
Total Asset Forecast

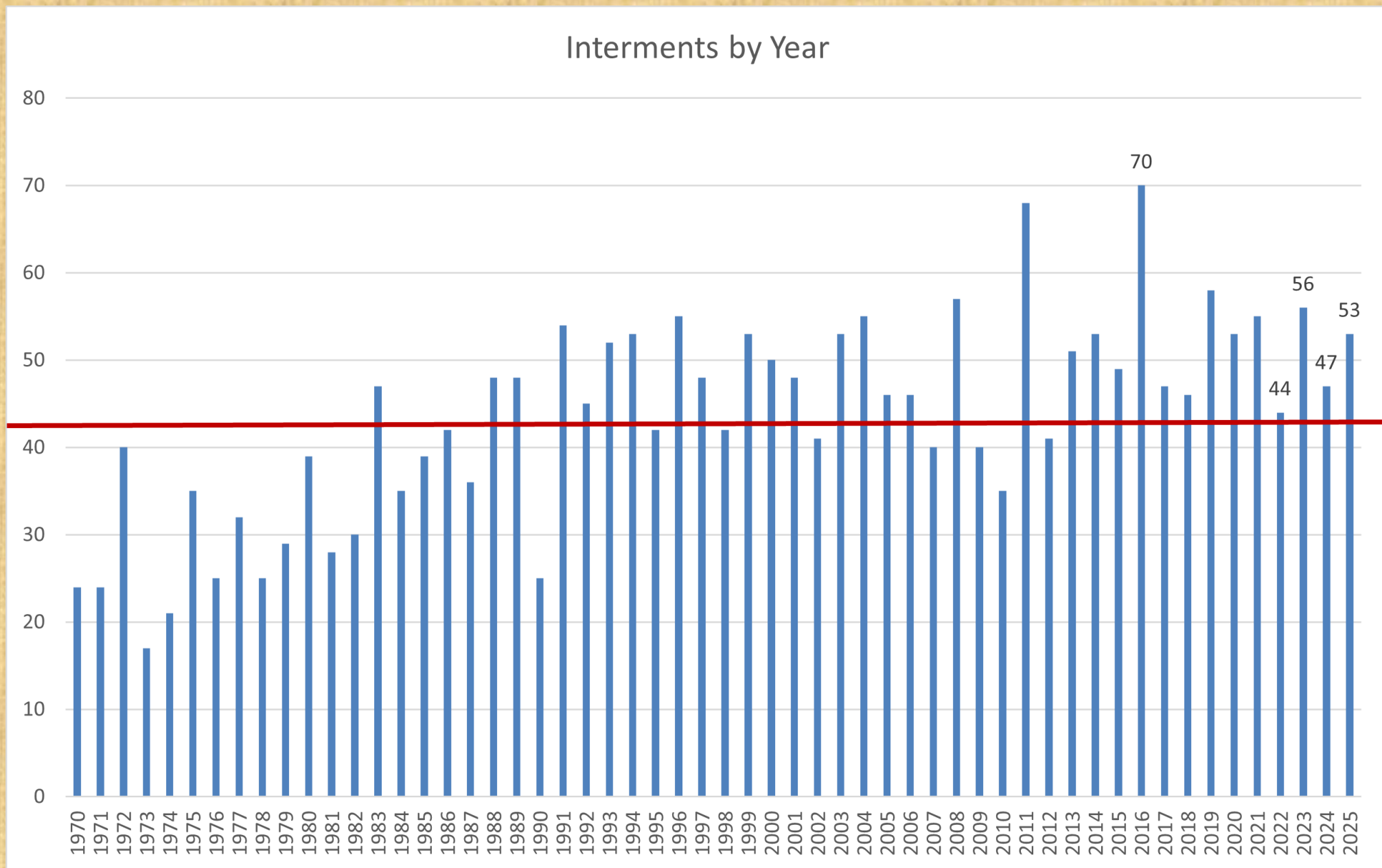
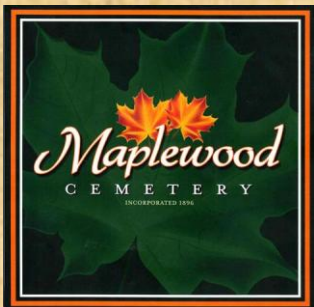
Year	Total	Forecast(Total)	Lower Confidence Bound(Total)	Upper Confidence Bound(Total)
2021	\$588,815			
2022	\$502,666			
2023	\$556,983			
2024	\$622,523			
2025	\$742,901	\$742,901	\$742,901	\$742,901
2026		\$754,498	\$613,564	\$895,432
2027		\$800,752	\$643,120	\$958,384
2028		\$847,006	\$674,225	\$1,019,788
2029		\$893,261	\$706,502	\$1,080,019
2030		\$939,515	\$739,705	\$1,139,325
2031		\$985,769	\$773,662	\$1,197,877
2032		\$1,032,024	\$808,249	\$1,255,798
2033		\$1,078,278	\$843,372	\$1,313,184
2034		\$1,124,532	\$878,959	\$1,370,106
2035		\$1,170,787	\$914,950	\$1,426,623

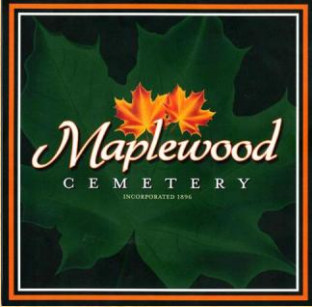




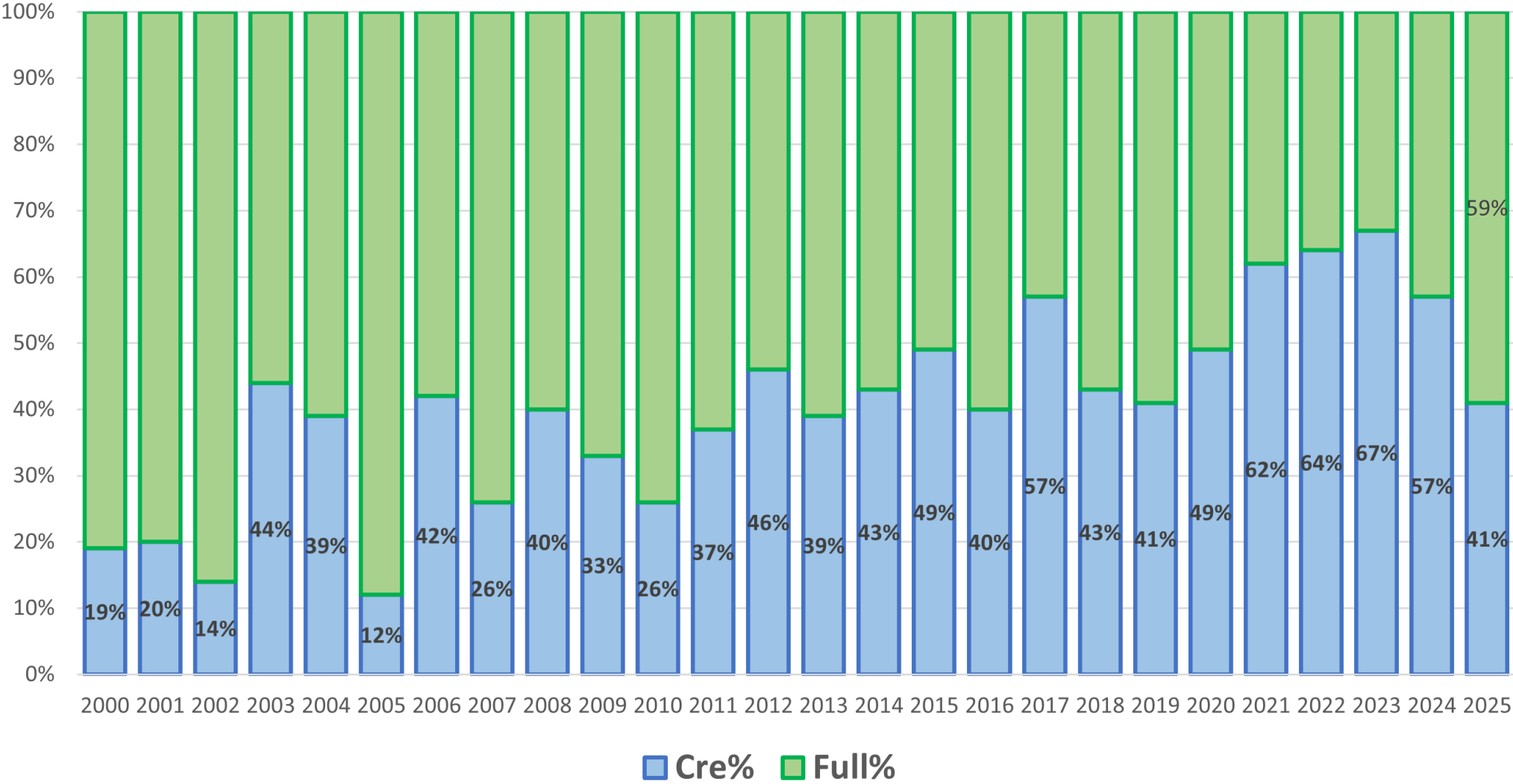
Grave Sales by Year

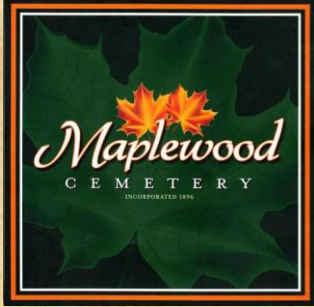






Maplewood Cemetery: Full vs. Cremation Interments





- **Annual Meeting:**
Thursday 3/5/2026
- Henrietta Town Hall,
Lower Conference
Room
- Board Positions,
Nominations
- Possible retirement of 1 or
2 board members.

Year	2023	2024	2025	2026	2027	2028	2029
President	George Zornow	John Hatch	John Hatch	Mark Feasel	Mark Feasel	Margaret Hayes	Margaret Hayes
1st VP	John Hatch	Mark Feasel	Mark Feasel	Margaret Hayes	Margaret Hayes	Melanie Rajaphoumy	Melanie Rajaphoumy
2nd VP	Mark Feasel	Margaret Hayes	Margaret Hayes	Melanie Rajaphoumy	Melanie Rajaphoumy	Elizabeth Clarke	Elizabeth Clarke
alternates			Melanie Rajaphoumy	Elizabeth Clarke	Elizabeth Clarke	George Zornow	George Zornow
alternates			Elizabeth Clarke	George Zornow	George Zornow	John Hatch	John Hatch

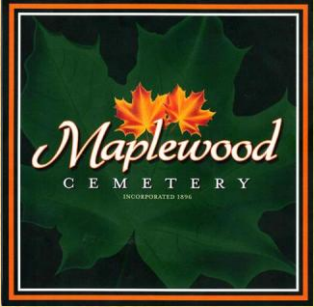
Note: The President's term is now 2 years.



Maplewood Cemetery Association

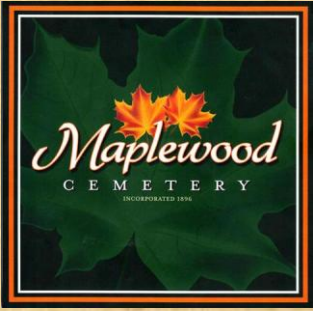
Directors and Officers – 2025

Name	Phone #	Address	*Term	Director	Officer	Committee(s)
Carol Feasel	334-3008(H) 737-7596(C)	280 Ward Hill Road Henrietta, NY 14467 cfeasel@twc.com	2026	X		Sunshine
Gary Stockmaster	473-2609(H) 820-7289(C)	24 Flinton Run Churchville, NY 14428 Gary@MaplewoodCemetery.org	2026	X	Treasurer, Executive Director	Web, Database, Grounds, Finance
George W. Zornow	334-5557	1326 Erie Station Rd Henrietta, NY 14467 GWZORNOW@aol.com	2028	X		Audit, Finance
Hank Wallace	334-5352 (H) 260-6035 (C)	636 Middle Road Henrietta, NY 14467 whwnbt@rit.edu	2028	X		
John Hatch	334-8268 (H) 738-9912 (C)	118 Wright Rd Henrietta, NY 14467 johnfr@TWC.com	2028	X	President	
Linda Stockmaster	473-2609(H) 820-7280(C)	24 Flinton Run Churchville, NY 14428 Linda@MaplewoodCemetery.org	2027	X	Secretary	Database, Gardens
Margaret Hayes	305-0497(C)	15 Beakrush Lane West Henrietta, NY 14586 JandMHayes@aol.com	2026	X	2 nd VP	
Mark Feasel	226-9636 (H) 314-4823 (C)	2500 Bronson Hill Rd Avon, NY 14414 Mfeasel@rochester.rr.com	2027	X	1 st VP	Grounds
Melanie Rajaphoumy	727-2195 (C)	15 Monaco Dr Rochester, NY 14624 baabye17@yahoo.com	2028	X		Legal, Bylaws
Ray Feasel, Jr.	334-3008(H) 737-7966(C)	280 Ward Hill Road Henrietta, NY 14467	2028	X		Grounds
Sandra Ann Wilson	910-9966 (C) 334-2884 (H)	132 Heather-Dale Circle Henrietta, NY 14467 sandrawilson0523@outlook.com	2027	X		
Scott Nevol	721-3240 (C)	67 Lysander Dr Rochester, NY, 14623 Scott@MaplewoodCemetery.org	2026	X	Superintendent	Grounds
Elizabeth Clarke	230-5059 (C)	164 Heberton Rd Rochester, NY 14622 landshark78@yahoo.com	2026	X		Legal, Bylaws
Connor Dickman	755.0614 (C)	146 Lysander Dr Rochester, NY 14623-4122 connor.dickman@gmail.com	2027	X		Grounds
OPEN			2027	X		



Status:

- **NYS Cemetery Division** has approved the 2016 – 2024 Audit Report.
 - [Key 3 Meetings\28018 Maplewood Cemetery 2025 Field Exam Report.pdf](#)
- **Tree Removal**
 - Chad Miller, weather and staff illness have delayed tree work
 - Should happen this month
- **East Hill Development:**
 - Initial Proposal received from Dave Ward @ Grever & Ward
 - 2 initial 'Concepts' proposed for discussion for Sections L & M
 - [Key 3 Meetings\G&W Design Concept A hi-res \(20260116\).jpg](#)
 - [Key 3 Meetings\G&W Design Concept B hi-res \(20260116\).jpg](#)
 - [Key 3 Meetings\East \(20260117\).png](#)



Employee Roles & Responsibilities

- The operation of the cemetery is divided into 2 primary areas: **Operations and Business**
- **Cemetery Operations:** Overall property and equipment management.

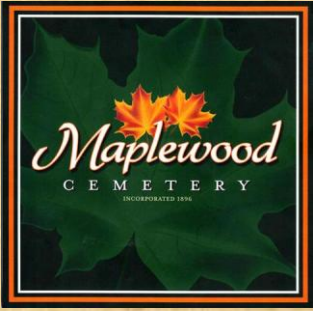
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Superintendent

- Supervises the Grounds employees
- Burial scheduling and management
- Vendor/Contractor management for mowing and projects
- Landscape and grounds management:
 - Mowing
 - Trimming
 - Grave topping & seeding
 - Roads – accessibility and maintenance

Equipment Management:

- Purchases
- Repairs
- Supplies
- Shed – storage.
- Tools
- Hydrants



Employee Roles & Responsibilities

- The operation of the cemetery is divided into 2 primary areas: **Operations and Business**
- **Business Management:** Primarily financial, records and customer management.

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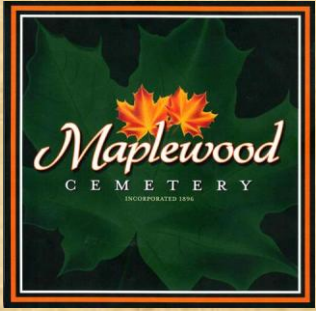
Business manager – Treasurer, responsible for:

- Sales transactions.
- Financial transactions and records.
- Inventory records and maps
- Customer data
- Employee data and payroll records.
- Vendor/Contractor transactions.
- Tax filings; state and federal
- Insurance contracts
- Compliance with NYS & Division of Cemetery laws.
- Communications, marketing, social media, and websites

- Managing all MWC documents, forms, and maps for printing and website updates.
- Infrastructure technology
- Security requirements.

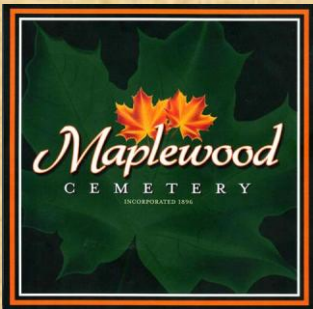
Secretary responsible for:

- Grave Purchase – Deed management
- Customer database
- Meeting minutes



Payroll Item-Task Pricing

- **ECI (Employment Cost Index)**
 - What it measures: Changes in employer costs for employee compensation (wages, salaries, benefits).
 - Perspective: Employer's cost of labor. (*Reported Quarterly*)
- **CPI (Consumer Price Index)**
 - What it measures: Changes in prices paid by urban consumers for a fixed basket of goods and services.
 - Perspective: Consumer's cost of living. (*Reported Monthly*)

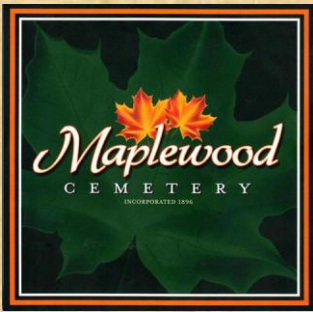


Payroll Pricing using ECI (Salaries)

The NYS Cemetery Division recommends that we follow the ECI rates for payroll, not the CPI.

Salary Calculations: 2012 - 2025	Salaries		
	Salary	ECI	Updated
2012	\$ 5,100.00	2.10%	\$ 5,207.10
2013	\$ 5,207.10	1.90%	\$ 5,306.03
2014	\$ 5,306.03	1.70%	\$ 5,396.24
2015	\$ 5,396.24	2.80%	\$ 5,547.33
2016	\$ 5,547.33	1.80%	\$ 5,647.18
2017	\$ 5,647.18	2.30%	\$ 5,777.07
2018	\$ 5,777.07	2.80%	\$ 5,938.83
2019	\$ 5,938.83	2.80%	\$ 6,105.11
2020	\$ 6,105.11	2.80%	\$ 6,276.06
2021	\$ 6,276.06	2.80%	\$ 6,451.79
2022	\$ 6,451.79	4.80%	\$ 6,761.47
2023	\$ 6,761.47	4.80%	\$ 7,086.02
2024	\$ 7,086.02	4.10%	\$ 7,376.55
2025	\$ 7,376.55	3.40%	\$ 7,627.35

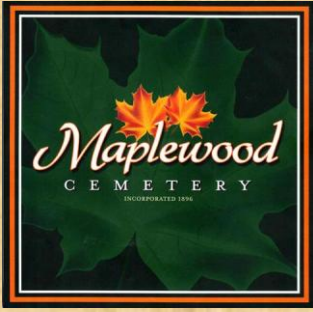
- Should we track the ECI and update our salaries annually?
- Can we afford to fully implement the ECI rates?
- Should all salaries be the same?
- A review of the job responsibilities is required to understand what is included in a specific salary.



Payroll Item-Task Pricing (Tasks)

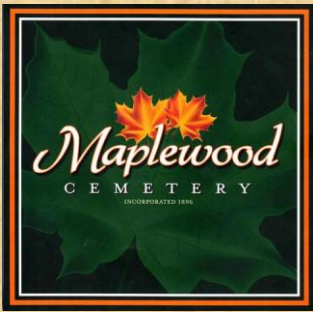
Task	Current Rate	Proposed Rate	Notes
Mow AND Trim by Section	\$240		
Mow OR Trim by Section	\$120		
Cremation (open & close)	\$200		
Leaf Removal	\$120		
Cremation: service coverage & close	\$100		stipend
Full Burial coverage	\$100		stipend
Weekend - Holiday	\$100		stipend
Plowing short/long run	\$50/\$70		stipend

Stipend: A fixed sum of money paid periodically to support living or specific work-related activities not included in salaried roles & responsibilities tasks.



Volunteer work

- The volunteer mowing effort saved MWC ~\$5k in 2025
- The volunteers have agreed to continue mowing in 2026.
 - The East Hill, future Sections L&M, could be 'volunteer' mowed for a few more years.
- New staffing and volunteers will give me more time for other activities, such as pruning and maintenance of the bushes, trees and Memorial Garden.
- Could a volunteer be trained to become an employee?
- Other volunteer opportunities?
- Spring cleanup should be scheduled.



Price List Review

- Should the CPI be applied to our customer price list?

CPI Inflation Calculator

\$

in

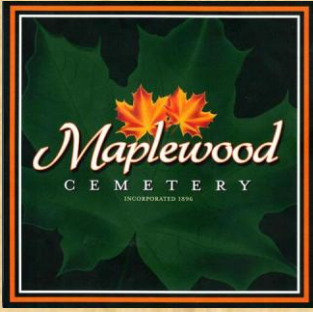
has the same buying power as

in

Calculate

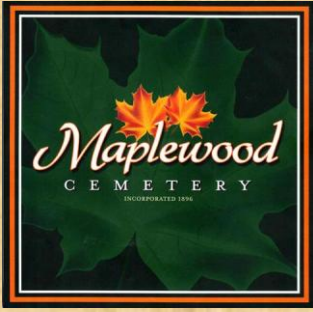
Calculations using October 2025 data cannot be calculated due to a lapse in appropriations.

- [Key 3 Meetings\MWC Rates & Charges \(2026\).pdf](#)
- [Key 3 Meetings\MWC-KJKCS 2025 Rates \(20250118\).pdf](#)
- Should a new 'premium' price be set for new Sections L&M?
 - Sections L&M could be available in 1- 2 years....



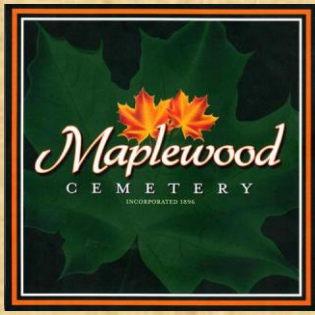
Contractors

- For tax year 2026, the IRS 1099 reporting threshold increases from \$600 to **\$2,000** for forms like 1099-NEC (nonemployee compensation).
- KJKCS and Shafer Landscape are our 2 -1099 contractors.
- Grever & Ward's work is by contract, not per job.
- Should Shafer Landscape mowing services be terminated?
 - Mow & Trim rate is currently at \$330 vs. our \$240.
 - Shafer's 2025 Expense = \$8,512 for Sections B,C & D.
 - Would Sections B,C & D be considered 1 Mow & Trim on MWC payroll?
 - We may now have more resources to provide these services on our schedule.
- Chad Miller's Complete Tree & Landscape would be added for 2026.
- [Key 3 Meetings\MWC Aerial 2025 -Labeled.PNG](#)



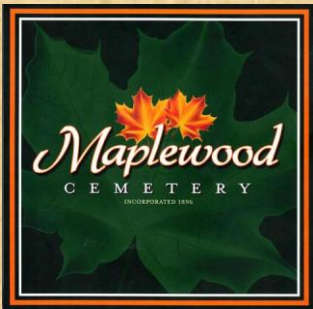
Event Coverage

- MWC is responsible for all events on our property.
- MWC Supervision is required for all interment events.
 - How do we coordinate event coverage?
 - Who is qualified and available for event coverage?
 - It is desirable to have 2 people for any event coverage.
 - All interment and contractor events require approval by the Superintendent or their designate.
 - The Superintendent needs to be contacted if an event is not being properly covered or for verification that the event is approved.
- Contract events: Contractors have their own liability coverage.
 - Oversight by MWC is desired.



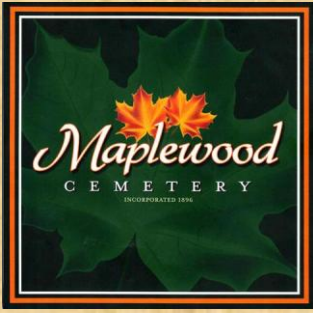
2026 Budget

- Review the payroll adjustments. Payroll is our largest expense.
- Costs may shift from a contractor to payroll to provide cost reductions.
- Tree removal cost is estimated to be \$5,000 to \$7,500
- Grever & Ward East Hill project will have multiple deliverables.
 - The initial planning and surveying cost may be \$9,000 to \$11,000
 - The planning review, modification and finalization cost may be ~\$10,000
 - The lot markers and survey placement may cost ~\$10,000 - \$25,000
- Town of Henrietta may be able to provide a cost estimate for the East Hill road(s). May be able to get cost of materials and some labor cost.
 - Grever & Ward will be able to provide the specific location.
 - Cost estimate unknown.
 - We may be able to get the East Hill service road installed with millings.
- Road Sealing: Should estimates be requested for road sealing of those areas not covered last year. Estimate: \$4k - \$6k
- Lawn Mower repair. The older Ferris mower needs repair and should be done sooner than later to be ready for the start of mowing. Estimated <\$1,000



Security Incident

- Security Review
- The west garage door was abnormally activated by a key fob in the key lock box.
 - A 'dog walker' noticed the part way open door and called the Sheriffs.
 - Sandra Wilson was notified of this by this friend of hers .
 - Sandra then tried to contact Scott, Mark and me.
 - Mark was able to respond and secure the shed.
- Is any security enhancement needed?
- How would any other person spotting an issue know who to call?
- Would the Sheriffs know who to call if they do respond?
 - [Key 3 Meetings\MWC NVR-out w ptz-20260119_132844.jpg](#)



Comments.....